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guide notes

Government
Publications

Motor Fuels and Tobacco Tax Branch

Fuel Tax Refund Rulings

II REFUND OF TAX ON CLEAR FUEL USED IN RENTAL EQUIPMENT

Ruling:

A company renting unlicensed equipment and supplying clear fuel only in the fuel tank at the time of rental or throughout the rental period, may claim a tax refund on such clear fuel, provided customers are not charged for the fuel.

Refund claims must comply with the Act's time limits for filing (three years from the date of tax payment), and the requirements that deal with submission of purchase invoices and maintenance of fuel disbursement records.

Records must be kept by claimants for five years for audit purposes.



Ontario

Ministry
of
Revenue

Robert F. Nixon
Minister
T.M. Russell
Deputy Minister



